

## **Procedure No. 4-02**

### **AUDIT SERVICES REQUEST PROCEDURE**

#### **PURPOSE**

To establish the procedure for submission and approval of City Auditor services which are outside the scope of the Office's approved workplan.

#### **GENERAL**

- A. In advance of each fiscal year, the City Auditor submits to the Finance Committee a proposed Annual Audit Workplan. Before formalizing the proposed workplan, the City Auditor, with Finance Committee approval, may add at his discretion additional audit areas to the workplan.
- B. City Council members and the City Administration may submit requests for City Auditor services to the Rules Committee which will ultimately approve or disapprove all outside service requests. (See Procedure No. [4-02-1](#))

#### **PROCEDURE**

- A. City Auditor:
  - 1. Prior to the new fiscal year, prepares Annual Audit Workplan based on Finance Committee recommendations.
  - 2. Upon receipt from the Rules Committee, reviews and evaluates outside requests for audit services based on the availability of staff and resources, external time constraints, and other office priorities. Advises the Rules Committee of his response before its subsequent meeting.
  - 3. In emergency situations, may respond immediately to requests from the City Manager, City Attorney or City Clerk.
  - 4. Upon Rules Committee approval, initiates the audit assignment as soon as staff become available.
  - 5. Reports monthly to the Rules and Finance Committees on the status of approved audit assignments.
  - 6. In the case of emergency requests, reports to the Rules Committee at its next meeting the following:
    - a. Any requests for immediate response received.
    - b. What action was taken.

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c. The disposition of the request.

### **B. Outside Requestors**

1. Submits Auditor services requests to the Rules Committee for consideration.
2. Receives notification from the Rules Committee as to the status of their request.

### **C. Rules Committee**

1. Forwards services requests to the City Auditor for review and evaluation.
2. Upon receipt of the Auditor's response, reviews the response and evaluates the services request in terms of the suggested criteria (Appendix C-8).
3. Approves/disapproves the requested assignment and communicates the decision to the City Auditor, City Council, and the services requestor.
4. Receives from the City Auditor monthly status reports on approved audit assignments.

### **D. Finance Committee**

1. Receives from the City Auditor monthly status reports on approved audit assignments.